

SAMUEL W. STEVENS, III
Certified Public Accountant

JUVENILE COURT FOR CADDO PARISH

SHREVEPORT, LOUISIANA

December 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3/3/10

JUVENILE COURT FOR CADDO PARISH SHREVEPORT, LOUISIANA

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Honorable Judges of the
Juvenile Court for Caddo Parish

I have audited the accompanying financial statements of the governmental activities, each major fund and aggregate remaining fund information of the Juvenile Court for Caddo Parish as of and for the year ended December 31, 2008. These financial statements are the responsibility of the Juvenile Court for Caddo Parish's management. My responsibility is to express opinions on these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

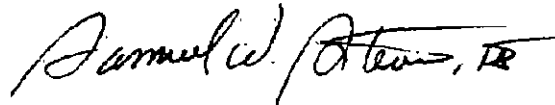
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Juvenile Court for Caddo Parish as of December 31, 2008, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Juvenile Court for Caddo Parish's management has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

In accordance with *Government Auditing Standards*, I have also issued my report dated September 25, 2009 on my consideration of the Juvenile Court for Caddo Parish's internal control over financial reporting and on its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

The budgetary comparison information on pages 12 through 14 is not required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the

United States of America. I have applied certain limited procedures, which consisted principally in inquiries of management regarding the methods of measurement and presented of the required supplementary information. However, I did not audit the information and express no opinion on it.



September 25, 2009

JUVENILE COURT FOR CADDO PARISH
STATEMENT OF NET ASSETS
December 31, 2008

| | <u>Governmental Activities</u> |
|------------------------------------|------------------------------------|
| <u>ASSETS</u> | |
| Cash | \$ 22,322 |
| Investments | 621,186 |
| Receivables: | |
| Intergovernmental: | |
| Louisiana Office of Family Support | 36,523 |
| Other Receivables | 4,671 |
| Fixed Assets, net of depreciation | <u>20,294</u> |
| Total assets | <u>\$ 709,514</u> |
| <u>LIABILITIES AND NET ASSETS</u> | |
| <u>Liabilities:</u> | |
| Accounts payable | \$ 14,179 |
| Due to other governmental agencies | 65 |
| Unexpended State Appropriation | <u>10,985</u> |
| Total liabilities | <u>25,229</u> |
| <u>Net Assets:</u> | |
| Investment in fixed assets | 20,294 |
| Net Assets: | |
| Unreserved | <u>663,991</u> |
| Total net assets | <u>684,285</u> |
| Total liabilities and net assets | <u>\$ 709,514</u> |

JUVENILE COURT FOR CADDO PARISH
STATEMENT OF ACTIVITIES
For the year ended December 31, 2008

| | <u>Governmental Activities</u> |
|--|------------------------------------|
| <u>Expenditures/Expenses:</u> | |
| Judiciary: | |
| Professional services | \$ 15,122 |
| Insurance | 12,358 |
| Office supplies | 7,665 |
| Dues and subscriptions | 3,254 |
| Books and publications | 6,290 |
| Travel and training | 15,721 |
| Postage | 1,688 |
| Miscellaneous | 224 |
| Costs to Caddo Parish | 290,000 |
| Contributions to Indigent Defender Board | 10,000 |
| Legal and Auditing | 3,050 |
| Costs to other governmental agencies | 12,406 |
| Child support distributions | 2,425 |
| Reparations to crime victims | 3,505 |
| Outside Agency Distributions | 1,092 |
| Grant Programs | 171,930 |
| Depreciation | 4,979 |
| Total expenditures/expenses | <u>561,709</u> |
| <u>Program revenues:</u> | |
| Child Support Hearing Officer Fees and Court Costs | 254,058 |
| Court Fees and Fines | 219,793 |
| State Appropriation | 169,386 |
| Child Support | 1,400 |
| Total program revenues | <u>644,637</u> |
| <u>General revenues:</u> | |
| Interest | <u>33,255</u> |
| Total general revenues | <u>33,255</u> |
| <u>Change in net assets</u> | <u>116,183</u> |
| <u>Net Assets:</u> | |
| Beginning of year | <u>568,102</u> |
| End of year | <u>\$ 684,285</u> |

JUVENILE COURT FOR CADDOPARISH
BALANCE SHEET - ALL FUND TYPES
December 31, 2008

| | Governmental Fund Type | | | |
|---|------------------------|--------------------|-----------------------------|-------------------|
| | General | Special Revenue | Judicial Expense Fund | Totals |
| <u>ASSETS</u> | | | | |
| Cash | \$ (8,238) | \$ 23,145 | \$ 7,415 | \$ 22,322 |
| Investments | 145,335 | 435,655 | 40,196 | 621,186 |
| Receivables: | | | | |
| Intergovernmental: | | | | |
| Louisiana Office of Family Support | 10,089 | 26,434 | - | 36,523 |
| Louisiana Department of Health and Hospitals | 4,518 | - | - | 4,518 |
| Due from other funds | 1,003 | 2,936 | 732 | 4,671 |
| Fixed Assets | 5,879 | 7,267 | 7,148 | 20,294 |
| Total assets | \$ <u>158,586</u> | \$ <u>495,437</u> | \$ <u>55,491</u> | \$ <u>709,514</u> |
| <u>LIABILITIES AND FUND EQUITY</u> | | | | |
| <u>Liabilities:</u> | | | | |
| Accounts payable | \$ 13,509 | \$ - | \$ 670 | \$ 14,179 |
| Due to other governmental agencies: | | | | |
| Other | 65 | - | - | 65 |
| Unexpended State Appropriation | 10,985 | - | - | 10,985 |
| Total liabilities | <u>24,559</u> | <u>-</u> | <u>670</u> | <u>25,229</u> |
| <u>Fund equity:</u> | | | | |
| Investment in general fixed assets | 5,879 | 7,267 | 7,148 | 20,294 |
| Fund balances: | | | | |
| Unreserved - undesignated | 128,148 | 488,170 | 47,673 | 663,991 |
| Total fund equity | <u>134,027</u> | <u>495,437</u> | <u>54,821</u> | <u>684,285</u> |
| Total liabilities and fund equity | \$ <u>158,586</u> | \$ <u>495,437</u> | \$ <u>55,491</u> | \$ <u>709,514</u> |

See accompanying notes

JUVENILE COURT FOR CADDO PARISH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the year ended December 31, 2008

| | General | Special Revenue | Judicial Expense Fund | Totals |
|--|------------|--------------------|-----------------------------|------------|
| <u>Revenues:</u> | | | | |
| Child Support Hearing Officer Fees and Court Costs | \$ 0 | \$ 254,058 | \$ - | \$ 254,058 |
| Court fees and fines | 219,793 | - | - | 219,793 |
| State Appropriation | 169,386 | - | - | 169,386 |
| Child Support | | 1,400 | | 1,400 |
| Interest | 10,911 | 21,455 | 889 | 33,255 |
| Total revenues | 400,090 | 276,913 | 889 | 677,892 |
| <u>Expenditures/Expenses:</u> | | | | |
| General government-judicial: | | | | |
| Professional services | 15,122 | - | - | 15,122 |
| Insurance | 0 | 6,565 | 5,793 | 12,358 |
| Office supplies | 1,678 | 5,680 | 307 | 7,665 |
| Dues and subscriptions | 1,567 | - | 1,687 | 3,254 |
| Books and publications | 5,913 | - | 377 | 6,290 |
| Travel | 75 | 3,962 | 11,684 | 15,721 |
| Postage | 1,688 | - | - | 1,688 |
| Miscellaneous | 224 | - | - | 224 |
| Costs to Caddo Parish | 125,000 | 165,000 | - | 290,000 |
| Contributions to Indigent Defender Board | 5,000 | 5,000 | - | 10,000 |
| Legal and Auditing | 1,525 | 1,525 | - | 3,050 |
| Costs to other governmental agencies | 12,406 | - | - | 12,406 |
| Child support distributions | 0 | 600 | 1,825 | 2,425 |
| Reparations to crime victims | 3,505 | - | - | 3,505 |
| Outside Agency Distributions | 1,092 | - | - | 1,092 |
| Grant Programs | 171,930 | - | - | 171,930 |
| Total current | 346,725 | 188,332 | 21,673 | 556,730 |
| Capital outlay: | | | | |
| Automobile | 0 | 7,942 | 7,942 | 15,884 |
| Total capital outlay | 0 | 7,942 | 7,942 | 15,884 |
| Total expenditures | 346,725 | 196,274 | 29,615 | 572,614 |
| <u>Excess (deficiency) of revenues over expenditures</u> | 53,365 | 80,639 | (28,726) | 105,278 |
| <u>Other financing resources (uses)</u> | | | | |
| Transfers in | - | - | 48,000 | 48,000 |
| Transfers out | (48,000) | - | - | (48,000) |
| Total other financing resources (uses) | (48,000) | - | 48,000 | - |
| Net change in fund balances | 5,365 | 80,639 | 19,274 | 105,278 |
| <u>Fund balance:</u> | | | | |
| Beginning of year | 122,782 | 407,531 | 28,400 | 558,713 |
| End of year | \$ 128,147 | \$ 488,170 | \$ 47,674 | \$ 663,991 |

See accompanying notes

JUVENILE COURT FOR CADDOPARISH
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the year ended December 31, 2008

Reconciliation of the Statements of Revenues, Expenditures and Changes in Fund Balances of Governmental Fund to the Change in Net Assets of Governmental Activities:

| | <u>General</u> | <u>Special Revenue</u> | <u>Judicial Expense Fund</u> | <u>Totals</u> |
|---|-----------------|----------------------------|--------------------------------------|-------------------|
| <u>Revenues</u> | | | | |
| Intergovernmental: | | | | |
| Grants: | | | | |
| Net change in fund balance-governmental fund | \$ 5,365 | \$ 80,639 | \$ 19,274 | \$ 105,278 |
| Equipment purchases | 0 | 7,942 | 7,942 | 15,884 |
| Depreciation expense | <u>(2,131)</u> | <u>(2,054)</u> | <u>(794)</u> | <u>(4,979)</u> |
| Change in net assets of governmental activities | \$ <u>3,234</u> | \$ <u>86,527</u> | \$ <u>26,422</u> | \$ <u>116,183</u> |

See accompanying notes

JUVENILE COURT FOR CADDO PARISH
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2008

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General information

The Juvenile Court for Caddo Parish is provided for under Louisiana Revised Statutes Sections 13:1621 through 13:1630. The Juvenile Court has jurisdiction regarding the interest of children alleged to be delinquent, abandoned, neglected, or otherwise in need of supervision or care.

The Court also carries on certain ancillary activities including those related to the expedited process for establishment and enforcement of child support obligations under RS 46:236.5 and, the maintenance of a victim of juvenile crime compensation fund under RS 13:1561.

During 2008, through the Intergovernmental Agreement between The Parish of Caddo and Caddo Parish Juvenile Court, all programs involving care and rehabilitation of juveniles and related resources of the Juvenile Court were transferred to the Department of Juvenile Services. The Department of Juvenile Services was created in 2008 under ordinance 4484 by the Caddo Parish Commission and is a unit independent of the Court. All transactions relating to this transfer are accounted for in Other Financing Sources and (Uses) in the basic financial statements.

Financial reporting entity

As the governing authority of the consolidated government, for reporting purposes, the Parish of Caddo (Parish) is the financial reporting entity for the consolidated government. The financial reporting entity consists of (a) a primary government (Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, The Reporting Entity, established criteria for determining which component units should be considered part of the Parish of Caddo for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The operation of the juvenile court system is fiscally dependent on the Parish for office space and courtrooms. The substance of the relationship between the juvenile court system and the Parish is that the Parish has approval authority over its operating and capital budget. Additionally, the nature and

JUVENILE COURT FOR CADDO PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2008

significance of the relationship between the juvenile court and the Parish is such that exclusion from the Parish's financial statements would render the financial statements incomplete or misleading. Because of these factors, the juvenile court was determined to be a component unit of the Parish of Caddo, the financial reporting entity. The accompanying financial statements present information only on the Juvenile Court for Caddo Parish as noted below and do not present any other information on the Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity. Only the financial transactions resulting from certain ancillary activities of the Court not accounted for by the governing authority of the Parish of Caddo including those related to the expedited process for establishment and enforcement of child support obligations under RS 46:236.5 and the maintenance of a victim of juvenile crime compensation fund under RS 13:1561, and the carrying out of other programs related to the administration of juvenile justice are reported in these financial statements.

Basis of presentation

During 2004, the Court adopted the provisions of GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. See note 5 for additional information.

The government-wide financial statements (GWFS) (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the Court. The effect of interfund activity has been removed from these statements.

The statement of net assets presents information on all of the Court's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. There are no indirect expenses not allocated to this function. Depreciation expense is included in the direct expense of the function. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment. Other items, such as interest income, not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements (FFS) are provided for governmental funds and fiduciary funds, even though the latter are excluded from the GWFS. Major individual governmental funds are reported as separate columns in the FFS.

The accounts of the Court are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Funds are classified into three types: governmental, proprietary and fiduciary. Each type, in turn is divided into separate "fund types." The various funds are summarized by type in the financial statements.

The accounts of the Court are organized in governmental funds as follows:

JUVENILE COURT FOR CADDO PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2008

Governmental funds are used to account for general activities, including the collection and disbursement of earmarked monies (special revenue funds). The governmental funds of the Court are described as follows:

The general fund is a governmental fund used to account for all activities of the Court not accounted for in some other fund particularly the operations related to enforcement of child support obligations.

The special revenue fund is a governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes, particularly the child support services provided by Court.

In general, the Judicial Expense Fund was established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the Court or the offices or the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized or established by law for any of the aforementioned purposes. No salary shall be paid from the Judicial Expense Fund to any of the judges of the Court, except as may be paid for administering the said funds, and then only after prior legislative approval.

Basis of accounting

Government-Wide Financial Statements

The statement of net assets and the statement of activities were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Fund Financial Statements

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of these funds presents increases and decreases in net current assets.

The Court's governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The fees for processing support payments are recognized in the period the payments are due, and fines are recognized when collected.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources uses.

JUVENILE COURT FOR CADDO PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2008

Budgets and budgetary accounting

As defined in LSA-R.S. 39:1302, the Juvenile Court For Caddo Parish is not legally required to prepare a budget since it does not have a judicial expense fund.

Fixed assets

Fixed assets, which include property, plant, and equipment, are reported in the governmental activities column in the GWFS. Capital assets are recorded at historical cost or estimated historical cost for assets where actual historical cost is not available and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation.

The Court maintains a threshold level for capitalization of \$500 for all fixed assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Fixed assets are not reported in the FFS.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Straight-line depreciation is calculated based on the following estimated useful lives:

| | |
|-------------------------|---------|
| Equipment | 3 years |
| Furniture and equipment | 5 years |
| Vehicles | 5 years |

B: CASH AND INVESTMENTS

At December 31, 2008, the Court had cash of \$22,322 in the Caddo Parish Commission pooled cash account. All deposits of the Caddo Parish Commission are held by area financial institutions. Under state law, cash deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The fair value of the pledged securities plus the federal deposit insurance must at all times equal the amount of the deposit with the fiscal agent. At December 31, 2008, the Caddo Parish Commission's deposits with banks were fully secured by federal deposit insurance and securities held by the pledging financial institution.

At December 31, 2008, the Court had investments with a carrying amount and fair value of \$621,186 in the Caddo Parish Commission pooled investment account. Such statutes authorize the Caddo Parish Commission to invest in direct obligations of the United States Treasury, United States government agency obligations, Louisiana Asset Management Pool (LAMP), or certificates and time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the State of Louisiana. At December 31, 2008, the Caddo Parish Commission's investments, with the exception of the LAMP, were considered to be Category 1. Category 1 includes investments that are insured or registered or for which the securities are held by the Caddo Parish Commission or its safekeeping agent in the Caddo Parish Commission's name. Investments in LAMP are not categorized because they are not evidenced by securities that exist in physical or book entry form.

LAMP, a local government investment pool, is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are

JUVENILE COURT FOR CADDO PARISH
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 2008

similar to those established by Rule 2-a-7, which governs registered money market funds. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

Information on the aggregate deposits of the Caddo Parish Commission and how they are secured is available in the financial statements of the Caddo Parish Commission.

C: FIXED ASSETS

A summary of changes to fixed assets for the year ended December 31, 2008 is as follows:

| | Computer Equipment | Office Equipment | Furniture & Fixtures | Vehicles | Total |
|----------------------------------|-----------------------|---------------------|-------------------------|------------------|------------------|
| Beginning Balance | \$ 97,844 | \$ 18,119 | \$ 10,457 | \$ 2,857 | \$ 129,277 |
| Additions | - | - | - | 15,884 | 15,884 |
| Ending Balance | 97,844 | 18,119 | 10,457 | 18,741 | 145,161 |
| Less accumulated depreciation | (97,844) | (17,525) | (5,053) | (4,445) | (124,867) |
| Net Fixed Assets | <u>\$ -</u> | <u>\$ 594</u> | <u>\$ 5,404</u> | <u>\$ 14,296</u> | <u>\$ 20,294</u> |

Depreciation expense for the year 2008 is \$4,979

D: LIABILITIES

The court has a fiduciary responsibility for certain court fees collected on behalf of the State of Louisiana. Due to their insignificant amounts, the collections are accounted for as liabilities within the general fund. At December 31, 2008, the balance due the State of Louisiana was \$938.

E: OTHER FINANCING SOURCES (USES)

During 2008, the Court also established and transferred resources to a Judicial Services Fund. During 2008 the court transferred \$48,000 from its General Fund to its Judicial Services Fund.

JUVENILE COURT FOR CADDO PARISH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES

ALL GOVERNMENTAL FUND TYPES

For the year ended December 31, 2008

| | General | | Variance |
|--|------------|------------|------------------------|
| | Actual | Budget | Positive (Negative) |
| <u>Revenues:</u> | | | |
| Court fees and fines | \$ 219,793 | \$ 189,500 | \$ 30,293 |
| State Appropriation | 169,386 | - | 169,386 |
| Interest | 10,911 | - | 10,911 |
| Total revenues | 400,090 | 189,500 | 210,590 |
| <u>Expenditures/Expenses:</u> | | | |
| General government-judicial: | | | |
| Professional services | 15,122 | 10,000 | (5,122) |
| Office supplies | 1,678 | 1,500 | (178) |
| Dues and subscriptions | 1,567 | 1,000 | (567) |
| Books and publications | 5,913 | 4,000 | (1,913) |
| Travel | 75 | - | (75) |
| Postage | 1,688 | - | (1,688) |
| Miscellaneous | 224 | - | (224) |
| Costs to Caddo Parish | 125,000 | 125,000 | - |
| Contributions to Indigent Defender Board | 5,000 | - | (5,000) |
| Legal and Auditing | 1,525 | - | (1,525) |
| Costs to other governmental agencies | 12,406 | - | (12,406) |
| Reparations to crime victims | 3,505 | - | (3,505) |
| Outside Agency Distributions | 1,092 | - | (1,092) |
| Grant Programs | 171,930 | - | (171,930) |
| Total current | 346,725 | 141,500 | (205,225) |
| Total expenditures | 346,725 | 141,500 | (205,225) |
| <u>Excess (deficiency) of revenues</u> <u>over expenditures</u> | 53,365 | 48,000 | 415,815 |
| <u>Other financing resources (uses)</u> | | | |
| Transfers out | (48,000) | (48,000) | - |
| Total other financing resources (uses) | (48,000) | (48,000) | - |
| Net change in fund balances | 5,365 | - | 415,815 |
| <u>Fund balance :</u> | | | |
| Beginning of year | 122,782 | | 160,196 |
| End of year | \$ 128,147 | \$ | \$ 576,011 |

See accompanying notes

JUVENILE COURT FOR CADDO PARISH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the year ended December 31, 2008

| | Special Revenue | | |
|--|-----------------|------------|------------------------------------|
| | Actual | Budget | Variance Positive (Negative) |
| <u>Revenues:</u> | | | |
| Child Support Hearing Officer Fees and Court Costs | \$ 254,058 | \$ 220,000 | \$ 34,058 |
| Child Support | 1,400 | - | 1,400 |
| Interest | 21,455 | 2,000 | 19,455 |
| Total revenues | 276,913 | 222,000 | 54,913 |
| <u>Expenditures/Expenses</u> | | | |
| General government-judicial: | | | |
| Insurance | 6,565 | - | (6,565) |
| Office supplies | 5,680 | 11,000 | 5,320 |
| Travel | 3,962 | 5,000 | 1,038 |
| Costs to Caddo Parish | 165,000 | 165,000 | - |
| Contributions to Indigent Defender Board | 5,000 | 40,000 | 35,000 |
| Legal and Auditing | 1,525 | 1,000 | (525) |
| Child support distributions | 600 | - | (600) |
| Total current | 188,332 | 222,000 | 33,668 |
| Capital outlay: | | | |
| Automobile | 7,942 | - | (7,942) |
| Total capital outlay | 7,942 | - | (7,942) |
| Total expenditures | 196,274 | 222,000 | 25,726 |
| <u>Excess (deficiency) of revenues over expenditures</u> | 80,639 | - | 29,187 |
| Net change in fund balances | 80,639 | - | 29,187 |
| <u>Fund balance:</u> | | | |
| Beginning of year | 407,531 | | 150,508 |
| End of year | \$ 488,170 | \$ | \$ 179,695 |

See accompanying notes

JUVENILE COURT FOR CADDO PARISH
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
For the year ended December 31, 2008

| | Judicial Expense Fund | | | |
|--|-----------------------|------------|------------------------------------|--------------|
| | Actual | Budget | Variance Positive (Negative) | Totals |
| <u>Revenues:</u> | | | | |
| Child Support Hearing Officer Fees and Court Costs | \$ - | \$ - | \$ - | \$ 508,116 |
| Court fees and fines | - | - | - | 439,586 |
| State Appropriation | - | - | - | 338,772 |
| Child Support | - | - | - | 2,800 |
| Interest | 889 | 0 | 889 | 65,621 |
| Total revenues | 889 | 0 | 889 | 1,354,895 |
| <u>Expenditures/Expenses:</u> | | | | |
| General government-judicial: | | | | |
| Professional services | - | - | - | 20,000 |
| Insurance | 5,793 | 5,000 | (793) | 5,793 |
| Office supplies | 307 | 7,500 | 7,193 | 25,307 |
| Dues and subscriptions | 1,687 | 2,500 | 813 | 3,687 |
| Books and publications | 377 | 5,000 | 4,623 | 8,377 |
| Travel | 11,684 | 18,000 | 6,316 | 21,684 |
| Costs to Caddo Parish | - | - | - | 580,000 |
| Contributions to Indigent Defender Board | - | - | - | 80,000 |
| Legal and Auditing | - | - | - | 2,000 |
| Child support distributions | 1,825 | 3,000 | 1,175 | 1,825 |
| Total current | 21,673 | 43,500 | 21,827 | 748,673 |
| Capital outlay: | | | | |
| Automobile | 7,942 | 7,000 | (942) | 7,942 |
| Office equipment | 0 | 2,000 | 2,000 | 0 |
| Furniture and fixtures | 0 | 5,000 | 5,000 | 0 |
| Total capital outlay | 7,942 | 14,000 | 6,058 | 0 |
| Total expenditures | 29,615 | 57,500 | 27,885 | 756,615 |
| <u>Excess (deficiency) of revenues over expenditures</u> | (28,726) | (57,500) | (26,996) | 598,280 |
| <u>Other financing resources (uses)</u> | | | | |
| Transfers in | 48,000 | 48,000 | 0 | 48,000 |
| Transfers out | 0 | 0 | 0 | (96,000) |
| Total other financing resources (uses) | 48,000 | 48,000 | 0 | (48,000) |
| Net change in fund balances | 19,274 | (9,500) | (26,996) | 550,280 |
| <u>Fund balance :</u> | | | | |
| Beginning of year | 28,400 | | 78,668 | 869,417 |
| End of year | \$ 47,674 | \$ (9,500) | \$ 51,672 | \$ 1,419,697 |

See accompanying notes

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Judges of the
Juvenile Court for Caddo Parish

I have audited the financial statements of the Juvenile Court for Caddo Parish a component unit of the Caddo Parish, as of December 31, 2008 and for the year then ended, and have issued my report thereon dated September 25, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Juvenile Court for Caddo Parish's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Juvenile Court for Caddo Parish's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Juvenile Court for Caddo Parish's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. I consider the deficiency described in the accompanying schedule of findings and responses to be a significant deficiency in internal control over financial reporting. The control deficiency noted is described in the accompanying schedule of findings and responses as item 2008-1.


A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. I do not consider item 2008-1 to be a material weakness

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Juvenile Court for Caddo Parish's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of management and governing body of the Juvenile Court for Caddo Parish, Parish of Caddo, and the Legislative Auditor, and is not intended to be and should not be used by anyone other than the specified parties



September 25, 2009

JUVENILE COURT FOR CADDO PARISH

Schedule of Findings and Responses For the Year ended December 31, 2008

SUMMARY OF AUDITOR'S REPORTS

INDEPENDENT AUDITOR'S REPORT:

I have audited the basic financial statements of the Juvenile Court for Caddo Parish as of and for the year ended December 31, 2008, and have issued my report thereon dated September 25, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the basic financial statements as of December 31, 2008, resulted in an unqualified opinion.

REPORT ON INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

Compliance:

Item: 2008-1

Criteria or Specific Requirement: Juvenile Court for Caddo Parish (Court) is required to submit an audit of its annual financial statements to the Louisiana Legislative Auditor within six months of its year-end or December 31, 2008.

Type of Finding: Noncompliance.

Condition: The audited financial statements were not completed by June 30, 2009.

Effect: Noncompliance with state law regarding financial reporting.

Cause: The CPA experienced an illness which caused a significant delay in the performance of the audit of the financial statements and submission thereof within the time period required.

Recommendation: None as the Court was not at fault.

Views of Responsible Officials and Planned Corrective Actions:

A) Name of Contact Responsible – Judicial Administrator

B) Corrective Action Planned – None as the cause was beyond the Court's control.

| | |
|---|----|
| Compliance Material to Financial Statements | No |
|---|----|

Internal Control:

| | |
|---------------------|----|
| Material Weaknesses | No |
|---------------------|----|

| | |
|------------------|----|
| Other Conditions | No |
|------------------|----|

FEDERAL AWARDS

Not applicable

FINANCIAL STATEMENT FINDINGS

None.

JUVENILE COURT FOR CADDO PARISH
Schedule of Prior Year's Findings and Responses
For the year ended December 31, 2007

There were no findings for the year ended December 31, 2007.